

State of South Dakota

EIGHTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2012

400T0270

HOUSE BILL NO. 1029

Introduced by: The Committee on Taxation at the request of the Department of Revenue

1 FOR AN ACT ENTITLED, An Act to authorize the publication of the names of certain
2 delinquent taxpayers.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 The secretary of revenue may on a quarterly basis prepare a list of the one hundred
7 delinquent persons who owe the largest amount of state sales tax, use tax, contractors' excise
8 tax, and alternate contractors' excise tax, and that are delinquent in the payment of state sales
9 tax, use tax, contractors' excise tax, and alternate contractors' excise tax to the department. The
10 list shall include only the top one hundred persons with total delinquent final liabilities for state
11 sales tax, use tax, contractors' excise tax, and alternate contractors' excise tax, including
12 penalties and interest. The list shall contain the name, address, types of taxes, month and year
13 in which each tax liability was asserted in a duly issued lien, the amount of each tax outstanding
14 of each delinquent person, and in the case of a business entity, the name of the business entity's
15 responsible person.



1 Section 2. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as
2 follows:

3 At least ninety days before the disclosure of the name of a delinquent person prescribed in
4 section 1 of this Act, the secretary of revenue shall mail a written notice to the delinquent person
5 at his or her last known address informing the person that the failure to resolve the tax
6 delinquency could result in the person's name being included in a list of delinquent persons that
7 is published on the internet on a web site maintained by the department pursuant to this Act. If
8 the delinquent tax has not been paid within sixty days after the notice was mailed, and the
9 person has not, since the mailing of the notice, either paid the delinquent tax or entered into a
10 written agreement with the department for payment of the delinquency or corrected a default in
11 an existing agreement to the satisfaction of the secretary, the secretary may disclose the tax in
12 the list of delinquent persons.

13 Section 3. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as
14 follows:

15 No unpaid taxes are subject to disclosure if:

- 16 (1) A written agreement for payment exists without default between the person and the
17 department; or
- 18 (2) The tax liability is the subject of an administrative hearing, administrative review,
19 judicial review, or an appeal of any such proceedings.

20 Section 4. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as
21 follows:

22 The list described in section 1 of this Act shall be available for public inspection at the
23 Department of Revenue and shall be published on the internet on a web site maintained by the
24 department.

1 Section 5. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as
2 follows:

3 The name of a person on the list shall be removed within fifteen days after the payment of
4 the debt.

5 Section 6. That chapter 10-59 be amended by adding thereto a NEW SECTION to read as
6 follows:

7 Any disclosure made by the secretary of revenue in a good faith effort to comply with this
8 Act is not a violation of any statute prohibiting disclosure of taxpayer information.